

PAID NON-MEDICAID LEAVE DAYS

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Name of Facility	Medicaid Provider Number	Reporting Period
		From: Through:

INSTRUCTIONS:  
Record monthly the non-Medicaid leave days paid for by anyone other than ODHS. Paid non-Medicaid leave days are hospital, therapeutic, or any other leave day paid for by a non-Medicaid resident. Non-Medicaid leave days are counted as inpatient days proportionate to the non-Medicaid per diem rate paid.

MONTH	TOTAL PAID NON-MEDICAID LEAVE DAYS
JULY	
AUGUST	
SEPTEMBER	
OCTOBER	
NOVEMBER	
DECEMBER	
TOTAL	

Percentage of per diem rate paid by non-Medicaid residents for leave days \_\_\_\_\_

TNS # 9224 APPROVAL DATE 3-19-93  
SUPERSEDES  
TNS # 9206 EFFECTIVE DATE 12-1-92

NURSE AIDE TRAINING

Name of Facility	Medicaid Provider Number	Reporting Period
		From: Through:

Description	Chart of Account (1)	July 1 thru September 30 (2)	October 1 thru December 31 (3)	Total (4)
<b>SECTION A: NURSE AIDE INCOME</b>				
1. Nurse Aide Training Program Income	5860			
<b>SECTION B: NURSE AIDE CONTINUING EDUCATION</b>				
2. Number of Nurse Aides completing Continuing Education				

NURSE AIDE TRAINING STATISTICAL INFORMATION

SECTION C: NUMBER OF AIDES TRAINED	NUMBER OF NURSE AIDES				
	TRAINED IN THIS FACILITY		TRAINED IN OTHER LTCFs	TRAINED FROM OTHER SOURCES	TOTAL
	Your Facility Nurse Aides	Other Facilities Nurse Aides			
3 .Number of aides who completed training					
4. Number of aides who dropped out of training					
5.Total aides (sum of lines 3 and 4)					
6. Total number of state approved nurse aides on your payroll on 12/31/92.					
7. Total number of state approved nurse aides other than on your payroll on 12/31/92.					

NURSING FACILITIES MUST COMPLETE SECTION C OF THIS ATTACHMENT.

TNS # 92-14 APPROVAL DATE 3-19-93  
SUPERSEDES  
TNS # 92-06 EFFECTIVE DATE 12-1-92

OVERPAYMENT RECOUPMENT FUND DISTRIBUTION INFORMATION

Name of Facility	Medicaid Provider Number	Reporting Period From: Through:
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To be completed by all facilities:

Type of facility: ☐ Nursing Facility ☐ ICF-MR Facility

**CAPITAL: (APPLIES TO NFs AND ICFs-MR)**

In order to qualify for the distribution of funds pursuant to paragraph (D) of rule 5101:3-3-17, check all circumstances that apply to your facility. Provide the documentation as indicated.

A. Approved renovations for which the request for approval was received by the Department on or before July 1, 1991, or renovations that do not require the Department's approval if costs were incurred prior to July 1, 1991. ☐ Yes ☐ No

Documentation: ODHS approval letter if the renovation expense per diem is equal to or greater than \$1.25.

B. Renovations mandated by a government entity. ☐ Yes ☐ No

Documentation: Evidence of the government mandate.

Additions to or replacements of existing facilities or beds. ☐ Yes ☐ No

Documentation: Ohio Department of Health correspondence, if applicable. Other documentation necessary to explain why you qualify for distribution of funds pursuant to paragraph (D) of rule 5101:3-3-17.

For any projects meeting any of the criteria above, report the following information.

1. Renovation amortization/depreciation and interest expense.

2. Property ownership allowable days. (Schedule A, line 6.2)

3. Expense per diem (line 1 divided by line 2).


**REDUCTION IN CERTIFIED BEDS: (FOR ICFs-MR ONLY)**

During this cost report period, did your facility reduce the number of certified beds? ☐ Yes ☐ No

If yes, please provide the following information:

Number of certified beds at the start of cost report period:

Number of certified beds at the end of cost report period:


TNS # 92-24 APPROVAL DATE 3-19-93  
SUPERSEDES  
TNS # 92-26 EFFECTIVE DATE 2-12

5101:3-3-262  
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EFFECTIVE DATE: DEC 01 1992  
CERTIFICATION: *James Conrader*  
NOV 19 1992  
DATE

Promulgated under RC: Chapter 119.  
Statutory Authority: RC Section 5111.02, Section 23 of Am.Sub.  
H. B. 298  
Rule Amplifies RC: Section 23 of Am. Sub. H. B. 298 and 5111.01,  
5111.02, 5111.20, 5111.22, 5111.26, 2913.40  
Prior Effective Dates: 12/30/77, 8/3/79, 7/1/80, 1/19/84, 3/29/85,  
12/31/87 (Emer.), 3/30/88, 7/1/88, 12/20/88  
(Emer.), 3/18/89, 12/28/89 (Emer.), 3/22/90,  
10/1/90 (Emer.), 12/31/90, 10/1/91 (Emer.),  
12/20/91, 12/30/91 (Emer.), 3/19/92, 6/30/92

TNS # 92-24 APPROVAL DATE 3-19-93  
SUPERSEDES  
TNS # 92-06 EFFECTIVE DATE 12-1-92

LEGAL NOTICE

STATE OF OHIO  
OHIO DEPARTMENT OF HUMAN SERVICES  
COLUMBUS, OHIO

PURSUANT TO SECTION 5111.02 AND CHAPTER 119. OF THE OHIO REVISED CODE AND 42 C.F.R. 447.205, THE DIRECTOR OF THE DEPARTMENT OF HUMAN SERVICES GIVES NOTICE OF THE DEPARTMENT'S INTENT TO AMEND RULE 5101:3-3-262 ON A PERMANENT BASIS AND OF A PUBLIC HEARING UPON THE PROPOSED PERMANENT AMENDMENT.

Rule 5101:3-3-262 entitled "Long-Term Care Facility Medicaid Cost Report" sets forth the long-term care facility Medicaid cost report for the reporting period July 1, 1992 through December 31, 1992. This rule is being proposed for permanent amendment to revise the Long-term care facility Medicaid cost report in compliance with Am. Sub. H.B. 298, which requires two semi-annual cost reports and to delete Attachment 9 "Reconciliation of Prospective Renovation Rate Adjustment" which was applicable to fiscal year 92. The department estimates this amendment will not increase or decrease Medicaid expenditures on an aggregate basis this biennium.

A copy of the proposed rule is available for review in each county department of human services.

A copy of the proposed rule is available, without charge, to any person affected by it at the address listed below.

A public hearing on the proposed rule will be held on 1992 at 10:00 A.M., until all testimony is heard, in the Lobby Hearing Room of the Rhodes State Office Tower, 30 East Broad Street, Columbus, Ohio.

At this public hearing the Ohio Department of Human Services will take written and verbal testimony from any person affected by the proposed rule. Written comments on the proposed rule may be submitted by mail, if postmarked no later than , 1992.

Requests for a copy of this rule and/or submittal of written comments on this rule should be sent to the Office of Legal Services, Ohio Department of Human Services, 30 East Broad Street, 31st floor, Columbus, Ohio 43266-0423. Written comments received may be reviewed at the same address.

CHIEF OF BUREAU OF FACILITY CONTRACTING AND AUDIT

  
OFFICE OF LEGAL SERVICES

## NEWSPAPER LIST

### SHORT LIST

Call & Post  
P.W. Publishing Co., Inc.  
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Cleveland, OH 44101  
216/791-7600

The Repository  
500 Market Street, S.  
Canton, OH 44702  
216/454-5611

The Cincinnati Enquirer  
617 Vine Street  
Cincinnati, OH 45201  
513 /721-2700

The Plain Dealer  
P.O. Box 5400-T  
Cleveland, OH 44113  
216/344-4155

The Columbus Dispatch  
34 S. Third Street  
Columbus, OH 43216  
614/461-5000

The Blade  
541 Superior St.  
P.O. Box 921  
Toledo, OH 43660  
419/245-6500

### LONG LIST (includes short list)

Akron Beacon Journal  
P.O. Box 1290  
Akron, OH 44309

Dayton Newspapers, Inc.  
Fourth & Ludlow Streets  
Dayton, OH 45402  
513/225-2105

Chronicle-Telegram  
225 East Avenue  
P.O. Box 4010  
Elyria, OH 44036

The Journal News  
P.O. Box 298  
Hamilton, OH 45012  
513/863-8200

The Journal  
1657 Broadway  
Lorain, OH 44052

News Journal  
70 W. Fourth Street  
Mansfield, OH 44903

The Springfield Daily News-Sun  
202 North Limestone Street  
Springfield, OH 45501

Sun Newspapers  
P.O. Box 25645  
Cleveland, OH 44125  
216/524-0830

The Tribune Company  
240 Franklin Street, S.E.  
Warren, OH 44482  
216/841-1600

The Vindicator  
P.O. Box 780  
Youngstown, OH 44501-0780  
216/747-1471

5101:3-3-27      Audits of long-term care facilities (LTCFS).

- (A) Audits will be conducted by the department or by accounting firms under contract with the department.
- (1) All audits will comply with the applicable rules prescribed pursuant to Titles XVIII and XIX of the Social Security Act.
  - (2) All field audits shall consider generally accepted auditing standards prescribed by the "American Institute of Certified Public Accountants" and the audit standards in the department's audit manual.
  - (3) All audits shall include a written summary as to whether the costs included in the report examined during the audit are allowable and are presented fairly in accordance with generally accepted accounting principles and department rules, and whether, in all material respects, allowable costs are documented, reasonable, and related to patient care.
  - (4) All audits shall be conducted by accounting firms or auditors who, during the period of the auditors' professional engagement or employment and during the period covered by the financial statements, do not have nor are committed to acquire any direct or indirect financial interest in the ownership, financing, or operation of ~~a long-term care facility~~ AN LTCF in this state.
  - (5) All audits shall be conducted by accounting firms or auditors who, as a condition of the contract or employment, shall not audit any facility that has been a client of the firm or auditor.
  - (6) All audits shall be conducted by accounting firms or auditors who are otherwise independent as determined by the standards of independence established by the "American Institute of Certified Public Accountants."
  - (7) All audits shall provide to the ~~facility~~ LTCF complete written interpretations that explain in detail the application of all relevant contract provisions, regulations, auditing standards, rate formulas, and departmental policies, with explanations and examples, that are sufficient to permit the ~~facility~~ LTCF to calculate with reasonable certainty those costs that are allowable and the settlement to which the ~~facility~~ LTCF is entitled.

TNS # 92-13      APPROVAL DATE 3-9-93  
SUPERSEDES  
TNS # 91-11      EFFECTIVE DATE 7-1-92

*Proposed Effective Date July 1, 1992*



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- (B) A desk review of cost reports filed each year is conducted to ensure that no mathematical error occurs, that the cost calculations are consistent with the rate setting formula contained in rules 5101:3-3-17 ("Methods for establishing payment and settlement rates") to 5101:3-3-23 ("Nonallowable costs") of the Administrative Code, and to identify categories of reported cost, which because of their exceptional nature, bear further contact with the ~~nursing homes~~ LTCFS for clarification/amplification. Following the desk review, cost report data is used to determine the previous calendar year interim settlement and the prospective rate setting.
- (C) Audits of cost reports filed by all LTCFs shall be conducted each year. On-site audits will be conducted PERIODICALLY for each LTCF ~~at least once every three years.~~
- (1) On-site audits will be conducted PERIODICALLY on ~~facilities~~ LTCFS as determined by risk analysis profiles, ~~or to meet the requirement that all facilities receive an on-site audit at least once every three years.~~ The results of these audits shall be used to determine the final settlement as specified in rule 5101:3-3-17 ("Methods for establishing payment and settlement rates") of the Administrative Code.
- (2) Desk audits for LTCFs not selected for on-site audits under paragraph (C)(1) of this rule shall be conducted and the findings of the desk audit shall be used to determine the final settlements as specified in rule 5101:3-3-17 ("Methods for establishing payment and settlement rates") of the Administrative Code. Cost report periods for which final settlements based upon desk audits have been adjudicated are not subject to on-site audit by the department.
- (3) All audits and cost reports shall be retained by the department for at least six years. Summary reports of all on-site audits and final settlements shall be maintained for public review in the ~~bureau of long-term care of the~~ Ohio department of human services for a period of one year following final settlement adjudication.
- (D) The depth of each audit may vary depending upon the findings of computerized risk analysis profiles developed by the department taking into consideration such factors as cost category screens (cost categories above median), location, occupancy level of medicaid residents, size of facility, organizational structure (profit/nonprofit, part of chain/sole ownership), but shall be at least sufficiently comprehensive in scope to ascertain, in all material respects, whether the cost reports submitted by the provider comply with rules 5101:3-3-17 ("Methods for establishing payment and settlement rates") to 5101:3-3-23 ("Nonallowable costs") of the Administrative Code.

*Proposed Effective Date July 1, 1992*

TNS # ~~91-11~~ <sup>91-13</sup> APPROVAL DATE 3-9-92

SUPERSEDES

TNS # 91-11 EFFECTIVE DATE 7-1-92

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- (E) The findings of the audit are considered in determining the LTCF's actual, allowable, and reasonable costs, and thereby the payment recoverable from the ~~provider~~ LTCF. The findings may be appealable under provisions of the Administrative Procedure Act, Chapter 119. of the Revised Code.
- (F) No payments claimed to be owed pursuant to rule 5101:3-3-17 ("Methods for establishing payment and settlement rates") of the Administrative Code shall be withheld from the ~~provider~~ LTCF while the ~~facility~~ LTCF is pursuing administrative or judicial remedied in good faith.
- (G) All overpayments identified in the audits are payable within thirty days following the finalization of the audit (including the administrative hearing provisions) unless a repayment schedule has been agreed upon, whereby the overpayment is deducted from the ~~provider's~~ LTCF'S payments for services rendered during the next six months. Any delinquent payment will be forwarded to the state auditor and attorney general for collection in accordance with provisions of state law if the ~~provider~~ LTCF no longer participates in the medicaid program, or the overpayments exceed the amount collectable from the ~~provider~~ LTCF by adjusting the ~~provider~~ LTCF payment during the next six months. Overpayments will be accounted for to the department of health and human services in the quarter in which the audit was finalized.

*Proposed Effective Date July 1, 1993*

Effective: \_\_\_\_\_

Certification: \_\_\_\_\_

\_\_\_\_\_  
Date

TNS # 92-13 APPROVAL DATE 3-9-93  
SUPERSEDES  
TNS # 91-11 EFFECTIVE DATE 7-1-92

Promulgated Under: RC Chapter 119.  
Statutory Authority: RC Sections 5111.02, 5111.27, Section 23 of Am. Sub. H. B. 298  
Rule Amplifies: RC Sections 5111.01, 5111.02, 5111.20, 5111.23, 5111.24, 5111.25, 5111.26, 5111.27, 5111.28, Section 23 of Am. Sub. H.B. 298  
Prior Effective Dates: 12/30/77, 8/3/79, 7/3/80, 3/4/83 (Emer.), 6/3/83, 1/19/84, 12/31/84 (Emer.), 4/1/85, 4/1/87, 10/1/91 (Emer.), 12/20/92